

LAYING DOWN A MARKER

(Mr. HASTINGS asked and was given permission to address the House for 1 minute.)

Mr. HASTINGS. Mr. Speaker, yesterday, I witnessed, as did all of us, the jubilation of my friends, the Republican majority, in passing the tax cut measure that had been advocated as tax reform for a substantial period of time, but, finally, they did admit that it was a tax cut.

I rise here today just to lay down a marker. I have said, as have many of my colleagues, that what we witnessed is the beginning of what ultimately will allow for us to address the entitlements in this country.

Many of us know that the deficit that the tax cuts create are going to allow, some time during the course of next year or shortly after the election, us to begin discussing Medicare and Medicaid. I think that is a mistake, and I want that to be recognized.

CONGRATULATING THE NORTH CAROLINA A&T STATE UNIVERSITY FOOTBALL TEAM

(Mr. WALKER asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WALKER. Mr. Speaker, I rise today to congratulate the North Carolina A&T State University football team, winner of the 2017 Celebration Bowl and the HBCU national championship. This win capped off a historic year for the undefeated Aggies, a first in Mid-Eastern Athletic Conference history, and marks their second championship in 3 years.

In the final minutes, the Aggies marched 56 yards in seven plays. The drive was capped off with a fake spike and a quarterback sneak on the goal line for the game-winning touchdown by Lamar Raynard.

MVP Marquell Cartwright, who followed the great Tarik Cohen, rushed for 110 yards and two touchdowns. With the guidance of Coach Broadway on the field and the leadership of Chancellor Harold Martin in the classroom, North Carolina A&T is leading the way in showing the great value and the importance of our Nation's HBCUs.

I am proud to represent this distinguished school of academic and athletic excellence, leaving only one question remaining, Mr. Speaker: Can I get an "Aggie Pride"?

HONORING THE LIFE OF EVELYN WRIGHT MOORE

(Mr. WEBER of Texas asked and was given permission to address the House for 1 minute and to revise and extend his remarks.)

Mr. WEBER of Texas. Mr. Speaker, on Friday, December 15, Brazoria County lost one of its great community leaders, Ms. Evelyn Wright Moore.

Evelyn dedicated her entire life to early childhood development and edu-

cation. In 1975, in fact, she started her career as the Brazoria County Head Start coordinator; and, after a very short 8 years with that organization, she was running the show and continued running that show for the rest of her life. Evelyn made sure her students were receiving the support that would allow them to thrive in that community.

Brazoria County Head Start now enrolls just over 490 students, thanks to her. That program was championed by Evelyn's passion and her devout dedication to those same students.

She and I met many times over the years, both in Brazoria and here in Washington, D.C., and I will greatly miss our conversations. The legacy of Evelyn's servant heart will long be remembered and cherished.

Evelyn, my dear friend, you are now safe in the arms of Jesus.

□ 1015

PROVIDING FOR CONSIDERATION OF SENATE AMENDMENT TO H.R. 1, TAX CUTS AND JOBS ACT

Mr. SESSIONS. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 668 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 668

Resolved, That upon adoption of this resolution it shall be in order to take from the Speaker's table the bill (H.R. 1) to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, with the Senate amendment thereto, and to consider in the House, without intervention of any point of order, a motion offered by the chair of the Committee on Ways and Means or his designee that the House concur in the Senate amendment. The Senate amendment and the motion shall be considered as read. The motion shall be debatable for 20 minutes equally divided and controlled by the chair and ranking minority member of the Committee on Ways and Means. The previous question shall be considered as ordered on the motion to adoption without intervening motion. Clause 5(b) of rule XXI shall not apply to the motion.

The SPEAKER pro tempore (Mr. WOMACK). The gentleman from Texas is recognized for 1 hour.

Mr. SESSIONS. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentlewoman from New York (Ms. SLAUGHTER), my friend, the ranking member of the Rules Committee, pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

GENERAL LEAVE

Mr. SESSIONS. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days within which to revise and extend their remarks.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Texas?

There was no objection.

Mr. SESSIONS. Mr. Speaker, I rise this morning in support of this rule and the underlying legislation. The rule provides for consideration of the Senate amendment to H.R. 1, an act to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, also known as the Tax Cuts and Jobs Act.

Mr. Speaker, last evening, the Senate, on a vote of 51-48, passed the Tax Cuts and Jobs Act, which I believe is in the interest of the American people.

This is a bold, progrowth plan that will overhaul our Tax Code and unleash the free enterprise system. It lowers tax rates on businesses of all sizes so that job creators can focus more on bringing not only more work to their workers, but also hiring more workers, increasing paychecks, and growing a competitive marketplace all around the world.

Mr. Speaker, we are trying to expand our economy, and there is nothing more important for any Member of this body than to know that the things that are happening in their own local communities are about the ability for people, whether they are just graduating from high school, whether they are graduating from a technical school, whether they are graduating from college, or whether they are looking for a second job or a longer career, to be successful in the marketplace in their own area, in their own home—not having to move somewhere to find a job, but in their own community. That is what we are trying to do.

We are trying to increase wages for every single community across this country. My home of Dallas, Texas, has been home to so many people who have moved there as a result of the, really, unlimited opportunities that we see right now in Texas, and that comes because Texas has found itself to be their home because so many other companies have literally been run out of their States because of high taxes—high taxes that are placed on those companies and the employees to where it makes living and being competitive more difficult.

During consideration of this legislation in the Senate, a few, relatively small provisions were removed through points of order in the Senate under what is called the Byrd rule, a parliamentary tool used during reconciliation.

The first change made by the Senate under the Byrd rule strikes the language that allowed 529 accounts to be used for homeschool expenses.

The second change modifies a provision that imposes an excise tax on the investment income of certain educational institutions. The change strikes a reference to "tuition-paying" students, making the exception to the excise tax available only if the institution has less than 500 students or if 50 percent or less of the students are located in the United States.

A third small change simply strikes the short title.

Mr. Speaker, all of these provisions were included in the underlying bill as it first passed the Senate and came to the House and passed. However, at the time that this was done, there were no parliamentary points of order which were raised, which were later done.

Mr. Speaker, these minor changes will allow us to advance exactly the same discussion that we had in this body, exactly the same discussion that we have had with the American people, exactly the things that we have talked about up in the Rules Committee and across this country, as Republicans have talked about the importance of the status quo tax laws that we presently have—moved so many companies overseas, moved jobs overseas, and is not encouraging American companies to be competitive because America, when combined with State and local taxes and Federal taxes, is among the highest in the world, which means that American business finds itself in a competitive marketplace, may be a great product, but, on price, we are not as competitive.

This will allow America to achieve the greatness that it needs for a great people who want and need to be great, also.

This legislation is about making sure that the rising worker, whether they are brand-new in the marketplace or whether they are an entrepreneur, or a mother or a father out in the marketplace looking for a job, will find the ability to be successful.

The United States is already the best place in the world to live. We are an incubator always for new ideas and small business, but we are now going to be able to celebrate that to make it easier. We are taking the Tax Code, instead of being the highest taxed Nation in the world, to be one of the lowest. It is going to mean great things for the American people, the American worker, and, most of all, for people who believe that we want America to be great again.

Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I thank my colleague for yielding me the customary 30 minutes.

Mr. Speaker, it seems like only yesterday we were here. Does it not?

Mr. Speaker, we are 5 days away from Christmas, but it feels like Groundhog Day. Less than 24 hours ago, the majority stood in the Chamber and passed its partisan bill to provide tax cuts for millionaires, billionaires, and one President.

Speaker RYAN called it a once-in-a-lifetime opportunity, but, apparently, by a twist of fate, he is getting that great opportunity again today, much sooner, I am sure, than he anticipated, because we are taking the bill up again this morning.

Maybe in the mad dash to provide massive tax breaks for corporations and the 1 percent, the majority failed to do the due diligence and properly vet the bill.

We found out, after it passed, that several of its provisions violated the Byrd rule in the Senate. Now, everybody knows about the Byrd rule in the Senate, and I don't understand why this was not found in the conference that was held for maybe 30 minutes.

This is the rule that prohibits the Senate from considering extraneous matters as part of a reconciliation bill.

After passing the House, provisions in this bill governing 529 college savings accounts and exempting certain universities from an excise tax were ruled out of order by the Senate Parliamentarian. The bill was so rushed that even the title of H.R. 1, the Tax Cuts and Jobs Act, was found to be a violation. Let me repeat that. The very first words of the bill didn't pass muster with a nonpartisan rule keeper in the Senate. Imagine what other areas we have yet to discover.

This is a consequence of a process that was nothing short of an abomination. There were zero hearings on the text of this bill. Not a single expert was called in to give his or her experience. It got the votes to pass only after a series of closed-door, backroom dealings, and a conference committee between the House and Senate Republicans. Well, I think there were some Democrats there, but they tell me that none of them signed the conference report. The Senate was such a sham that an agreement was reached before the first public meeting ever took place.

Now, I know this is not the last time, Mr. Speaker, we will meet here to try to fix this bill. Mark my words, we will be back here next year to make more so-called technical fixes because of this hasty consideration.

The majority is rushing to pass a bill that is historically unpopular, clearly deeply flawed, and we will be forced to clean up its impacts and unintended consequences for many years to come.

I think we have all got a second opportunity here, and I would wish that my friends, to whom I only wish well, would grab up all their papers and run for the door and forget about this tax bill altogether. But I know that that wish will not come true.

Mr. Speaker, I reserve the balance of my time.

Mr. SESSIONS. Mr. Speaker, I thank the gentlewoman from New York. She has, as the Rules Committee has, taken a lot of time on this bill—we have spent hours not only discussing and debating the effects of the bill, what the bill is about, why we would do it—but most of all, her abiding ability to stand up and represent her party in their context, and I respect that.

Mr. Speaker, I yield 5 minutes to the gentleman from Alabama (Mr. BYRNE), a distinguished member of the Rules Committee.

Mr. BYRNE. Mr. Speaker, I thank the chairman for yielding me time.

Mr. Speaker, I have been listening to my colleagues from the other side of the aisle talk about the 1 percent, the people at the top of America.

Let me tell you who benefits from the status quo of our Tax Code. It is the 1 percent. They can afford the lawyers, the accountants, and the lobbyists to get them all these special tax treatments that the rest of us don't get. If you want to do something about the 1 percent, fix the current Tax Code.

Instead, what our friends on the other side of the aisle keep doing is defending the present Tax Code, because if you don't pass this bill, we have the present Tax Code. We have the status quo, and the rest of us don't see the benefits from the present Tax Code. The rest of us need a break.

Now, I asked the chair of the House Ways and Means Committee, when he was before the Rules Committee the other night, three questions that I think are relevant to everybody in America.

The first thing I asked him was: Will the average individual taxpayer in my district get a tax cut? He said: Absolutely. And he pulled out a sheet of paper. He said: In fact, in your district, Congressman, the average family of four is going to get a tax break of over \$2,100 a year.

I know in some places in America, \$2,100 a year extra in people's pockets doesn't sound like a lot of money, but in south Alabama, an extra \$2,100 in the pockets of hardworking parents who are trying to raise two kids, that is a lot of money. So that is a good thing that is coming out of this bill.

I asked him: Will it be easier for those individuals to fill out their tax returns? He said: Absolutely. By making the changes we made in here and taking out some of these special tax breaks, we made it easier for everybody to fill out their tax return.

Then I asked a third question. I just heard the gentlewoman from New York talk about how this benefits big corporations. I don't have big corporations in my district in south Alabama. I have got mainly small businesses. Let me tell you about one.

It is called Fast Time Convenience Store. Now, we call those in Alabama filling stations, because you go there and you put gas in your car. In the morning, you go get a cup of coffee, you get one of their breakfast biscuits, and you see a lot of people in there getting ready to go to work. You go in there at lunchtime. You have also got something called Fred's Kickin' Chicken. You go in there and get a good thing of fried chicken and a soft drink, and he has got some barbecue in a little trailer across the way. That is the sort of businesses I have got in my district.

□ 1030

I think those businesses are darn important. The owner of that business asked me the other day when I was in there: I don't care about the big boys.

Are you going to do something that helps me, that helps businesses like me?

So I asked the chairman of the Ways and Means Committee: Are we going to be helping those small businesses?

Absolutely. They are going to see historic tax cuts, particularly if they are one of these passthroughs; historic tax cuts. Yes, their tax returns will be simpler to fill out.

So when I think about it from the standpoint of south Alabama—and I daresay my district is not that much different from most every other district that is being represented here—I see a threefer. Individuals get a substantial tax cut, more money in their pocket. Individuals will have an easier time filling out their returns. These small businesses that are the backbone of America are getting a real break.

Now, I know that our friends on the other side of the aisle think that the government needs to be more involved in the lives of ordinary Americans. But in order for the government to do that, the government has to have money. The government doesn't produce anything and it doesn't provide a single service, so they don't sell anything.

So how does the government get money?

It takes money. A tax is a taking. It takes money from people in the private sector.

We on this side of the aisle don't think the government should be so involved in people's lives in America, and we don't think we should be taking so much money from them through taxes. So we have come up with this bill that gives sort of tax breaks to ordinary people and small businesses, and we believe that that benefits America in two ways:

Number one, giving people more control over their money is a good thing in and of itself.

Number two, we are absolutely convinced—and dozens and dozens of economists have told us—that this is a major shot in the arm for the American economy.

This is also a jobs bill because this is going to pump up the American economy and get our economy growing at a much faster rate. When we do that, we not only create more jobs, but we create a sort of lift in our economy when we start seeing real wage growth. What we have been missing out there is real wage growth.

Ms. SLAUGHTER. Mr. Speaker, I yield 3 minutes to the gentlewoman from the State of Washington (Ms. DELBENE).

Ms. DELBENE. Mr. Speaker, it should come as no surprise today that we are voting again on a bill that couldn't pass muster because it was cobbled together in a hurry, hidden from the public, and denied any meaningful vetting or debate. Tax reform is hard. It is even harder when you go it alone, cooking things up in back rooms out of the light of day.

But the real travesty here is that this bill won't help everyday Ameri-

cans in the long term. To call it once-in-a-generation tax reform is an insult to those who came before us: Republicans and Democrats who linked arms and, through years of partnership and compromise, crafted the 1986 bill that House Democrats passed with President Reagan.

That is the model we should have followed, because the fact is, we can all agree that our Tax Code is out of date and leaves countless families behind.

This year, the U.S. Department of Labor released data showing that there were around 6 million open jobs unfilled across the country at a time when around 6.8 million Americans are looking for work. I believe Congress has a responsibility to the American people to tackle this problem from every possible angle, including tax policy.

But the Ryan-McConnell plan doesn't just fail to acknowledge or address the problems that American workers are facing today, it cuts people's legs off from underneath them just when they are trying to get traction. Chairman BRADY likes to talk about this bill leapfrogging us to the front of the pack, but the truth is this bill doesn't leapfrog us anywhere but backward.

This bill does nothing to put educational opportunities in the reach of more Americans trying to get ahead in the 21st century economy and does nothing to modernize research incentives that could support new breakthroughs that create the jobs of tomorrow. It explodes the deficit, making it that much harder to finance desperately needed investments in infrastructure that could put people back to work.

Why are Republicans giving away the house to companies whose CEOs are already talking about stock prices, not jobs?

As a former CEO myself, I know that economic growth is created by great ideas and great talent, not indiscriminate corporate tax cuts at the expense of investments in the people who have always powered our economy.

I think tax reform should be about modernizing the Code to make us competitive in the 21st century. That means being fiscally responsible, forward-looking, and investing in families.

Unfortunately, this bill is a letdown for the American people, and we will no doubt be cleaning up this mess for years to come, not just today.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, we do recognize we have a difference. We recognize we had a difference at the time we announced we were going to do this bill and we were going to change the direction we were going. This was part of a debate that happened during the Presidential election, where we had an argument. The Democratic Party very clearly said: We need to raise taxes.

Every year we see where they are on the floor during budget time to raise

spending \$1 trillion and raise taxes \$1 trillion. That is more than what they had done under President Obama, Speaker PELOSI, and Mr. Reid; except what happens when you do that is you kill the economy, you kill the investment in families, in jobs, and in small businesses.

In the year after we had the massive tax increase, we had a GDP rate of zero. That is because there was this huge transfer from free enterprise to Uncle Sam, so the economy failed to grow. Then as the economy began to normalize, it normalized over the next 7 years at 1.2 percent.

That is what the election was about, Mr. Speaker. Since the election, what has happened is we have added over 1 million net new jobs, despite a huge storm summer that impacted a lot of employment. Our stockmarket has risen dramatically, meaning that America wants to be great again, too. We are going to make it together.

So we do recognize differences. They want a \$1 trillion increase in spending, and they want a \$1 trillion tax increase. We want to move it the other direction.

Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I yield 1 minute to the gentlewoman from California (Ms. JUDY CHU).

Ms. JUDY CHU of California. Mr. Speaker, less than 24 hours after it passed, we already have to come back to vote on fixes to the Republican tax scam.

This bill was so needlessly rushed that there wasn't even time to proofread. I can only wonder what other mistakes we will discover in the coming days, weeks, and months.

This was sloppy lawmaking and bad policymaking. In order to give massive tax cuts to corporate interests and the top 1 percent, Republicans have created trillions in new debt that will have to be paid for by, you guessed it, the rest of us.

Republicans claim that everybody is getting a tax cut. But if you read it—something they clearly didn't do—you will see that 83 percent of the benefits go to the top 1 percent. The average savings for the lowest earners is just \$60. My own constituents in California can actually expect to pay more in taxes thanks to the capping of the State and local tax deduction.

Mr. Speaker, I am opposed to this tax scam, and I urge my colleagues to vote "no."

Mr. SESSIONS. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from Georgia (Mr. WOODALL), who is a member of the Rules Committee.

Mr. WOODALL. Mr. Speaker, I very much appreciate the chairman for yielding me the time.

I have the great pleasure serving on the Rules Committee. I also have the great pleasure of serving on the Budget Committee. So I felt it incumbent to come down and talk a little bit about

the Byrd rule process that goes on in the Senate. It is part of the 1974 Budget Act. It became a custom in the Senate during 1985 and 1986, and ultimately it was codified and put in the act permanently.

To describe what went on in the Senate as some sort of proofreading error is just nonsense, just absolute nonsense. We have this process called reconciliation that allows the Congress, the House, and the Senate to get really tough things done. As a part of that process, the Byrd rule says: What we don't want to do is get involved in extraneous issues. We want to stay focused on these issues that are most important to the American people. So if you try to get outside the lanes of fundamental tax reform, those provisions become what they call "Byrdable."

But, Mr. Speaker, you are probably as uplifted as I am by the conversation you hear about the importance of bipartisanship and collaboration. I wish that that were more true. What we saw yesterday in the United States Senate I would tell you is a little bit of the pettiness that we see on Capitol Hill.

Is it true that the Senate had the right to prevent parents who homeschool their children from being able to finance that homeschool education through taxes and 529 savings accounts?

The Senate had that right under the Byrd rule and they exercised it. Democrats went after homeschooling parents and said: No tax breaks for you.

They had the right to do it, but to describe that as some sort of proofreading error over here is a mistake. It was intentional to give homeschooling parents that opportunity and it was intentional when the Senate Democrats stripped it out.

Secondarily, it was intentional to put a title on the bill: Jobs and Tax Cuts. It was intentional. That is why we came together to focus on this bill, because we care about jobs and we care about a 21st century tax system.

Was the Senate completely within their rights to strip the title of the bill?

Mr. Speaker, they were. If you believe when the Senate can't fund the government, when the Senate can't reauthorize CHIP, when the Senate can't reauthorize a 702—you go right down the list—and if you believe it is an important use of the Democratic minority's time on the Senate side to strike the title of the bill because it doesn't actually impact deficit reduction, it is within their right.

Does it represent the highest and best use of their time?

It does not.

Does it represent the highest and best of those of us who are here in public service together?

It does not.

I recognize that we have fundamental disagreements about the impact of tax reform and its merits.

The SPEAKER pro tempore. The time of the gentleman has expired.

Mr. SESSIONS. Mr. Speaker, I yield an additional 2 minutes to the gentleman from Georgia.

Mr. WOODALL. Mr. Speaker, I thank my chairman for yielding me time.

Mr. Speaker, we have an opportunity to do great things together, and occasionally I come down to this floor and I put my heart into it. I don't just put my heart into it on the floor, I put my heart into it for hours and hours, day after day, in the Rules Committee. I put my heart into it on the Transportation Committee. I put my heart into it on the Budget Committee.

Mr. Speaker, do you know what?

Sometimes I lose. Sometimes I lose. But what makes this process great is we both come down here and do the very best that we can.

Let's not describe what is going on here for the American people as some sort of proofreading error, as some sort of rush job where folks didn't have time to do it right. That does a disservice not just to the Members of Congress, but to the staff that work through these issues with us side by side, day after day, week after week, month after month, and, yes, in the case of this bill, year after year.

We have a choice with how we spend our days. I am proud that we spend our days doing fundamental tax reform. It has been far too long. We don't call it once in a generation because it is a rhetorical tool. We call it once in a generation because there are men and women in this Chamber who were not alive the last time that we did it. It is important, and I am glad we are doing it.

The Senate has every right to do what the Senate did yesterday. And by "the Senate," I mean the minority Members who insisted on their point of order. We could have sent this bill to the President's desk with protections for homeschooling parents who are doing their very best to provide for their kids, but my Democratic colleagues said no. So this bill is still going to go to the President's desk. It is just not going to have those protections. I believe that is a mistake. I hope we will come back together. I hope we will right that wrong in the coming days.

Mr. Speaker, I thank the chairman so much for his leadership on this issue. Mr. Speaker, I thank the Chair for his leadership on this issue. Regular order takes some time. I am glad we are getting it done.

Ms. SLAUGHTER. Mr. Speaker, I yield myself 30 seconds to say to my friend from Georgia that it wasn't Democrats who found that. The Parliamentarian in the Senate found those errors, and they had to be corrected. Let's put history in the right perspective.

Mr. Speaker, I yield 3 minutes to the gentleman from Texas (Mr. DOGGETT), who is the distinguished ranking member of the Ways and Means Subcommittee on Tax Policy.

Mr. DOGGETT. Mr. Speaker, let's make no mistake about it. We are here

this morning solely because of a mistake. This is the blunder rule. This is not the first big blunder in this bill, and indeed it certainly won't be the last. We will be cleaning up this mess and the blunders in this bill all of next year.

The only questions are: How many people will get hurt in the process? How much money is lost to the United States Treasury because of the many loopholes in this Swiss cheese-kind of a bill that they have created? How many loopholes will deny revenue that eventually will come out of the pockets of the middle class and will come out of the small businesses of this country to make up for all these special interest provisions that the lobbyists got added?

□ 1045

This is what happens when you run roughshod over the process, when every member of the Trump administration lacks the intestinal fortitude, the courage, to come and answer any questions about this bill. That is what happened here. Americans need to understand that.

Trump is over there tweeting away. He is bragging about all the wonderful things. But is he willing to send one official—even one—to come before any committee of this Congress and respond to questions about the many wrongs that are contained in this bill? Of course the answer is absolutely no.

What about the businesses across America that are impacted by this bill? What about the academic experts of all political points of view who could come and respond and help perfect and avoid errors just like this? They were all left out. There was not one minute of examination from any objective source coming in and talking in a hearing to the committee about this bill.

I am one of the conferees to adjust the differences between the House and the Senate. My, was that a great honor, a great experience in the new democracy that these Republicans are providing for America.

In that conference committee, the chairman of the committee refused to entertain a single motion or a single amendment. But he told us not to worry. After we adopt this conference report behind closed doors and agree to it, you can look at it and can read it over the weekend before you vote on it at the beginning of the next week. You just can't change it in any way. You cannot study it in any way. You cannot share it with anybody in any way because we are only interested in sharing it with those lobbyists with whom we have special connections and operate in secrecy behind closed doors.

Of course, one of the many sad things about this particular bill is that it lost its name in the Senate in what we are considering this morning.

The SPEAKER pro tempore. The time of the gentleman has expired.

Ms. SLAUGHTER. Mr. Speaker, I yield the gentleman from Texas an additional 2 minutes.

Mr. DOGGETT. In fact, if you turn to the bill, which is a big old thick stack, you see it says “short title, et cetera,” and it stops. It is nameless at this point. It is a bill that has no name. And, of course, it has no heart.

But what is the solution to that? Well, every time Donald Trump touches a tower, he puts his name in bold letters across it: Trump Tower. This is the only accomplishment that President Trump can point to this year.

Why don't we put his name on this bill? We could call it the “Donald J. Trump Inequality Act,” because it will do more than any legislation we have considered here in recent years to widen the gap between those at the very top and the rest of us.

Or we could call it the “Donald J. Trump Family Windfall” bill, because he and his family are going to pocket an immense amount of money. There is no surprise they are over there at the White House celebrating all afternoon. He and his family personally will walk away with a huge amount of resources out of this.

Or we could just call it “Fat Cats Get Fatter,” because one of our colleagues on the Republican side who is closest, perhaps, to President Trump admitted and said quite candidly: I can't go back to my donors if we don't pass this legislation.

What a study in wise investment.

The Senate Budget Committee, last night, pointed out that Goldman Sachs contributed over \$26 million to Republicans since 1990. They get about a \$6 billion tax cut. Where can you get a return like that? Or Pfizer, who contributed \$15 million, they get a nearly \$39 billion tax cut.

Yes, this bill is a job creator. It creates more jobs for accountants and tax lawyers than anyone can imagine because they will be going in there trying to undo some of the things that were done and shape the loopholes a little more favorably for their folks.

What we have here is a bill that is compared also with the other issues that we have here.

The SPEAKER pro tempore. The time of the gentleman again has expired.

Ms. SLAUGHTER. Mr. Speaker, I yield the gentleman from Texas an additional 1 minute.

Mr. DOGGETT. I know how much the gentlewoman cares about the future of our children and the Children's Health Insurance Program.

I think of the Family Visiting program to help young parents. That is in our committee.

I think about our crumbling roads and bridges and the fact that we need dollars to invest in them to keep our transportation system competitive.

They agree on all these measures. They make speeches about them. The only thing is they don't want to put any money into them. They say we can't afford to do that. If we don't steal Medicare premium money to fund the Children's Health Insurance Program

and use general revenue dollars, that will drive up the debt. At the same time, they are willing to drive the debt up trillions of dollars, they refuse to invest in people, or invest in our children and provide them the healthcare that they deserve.

In short, this is a Christmas gift to those at the very top—and especially to the Trump family and his billionaire buddies and other real estate moguls who gain in the conference report. They get the Christmas gift. The American people, the middle class, get the gift wrapping, and that is it.

Mr. SESSIONS. Mr. Speaker, how much time is remaining on both sides?

The SPEAKER pro tempore. The gentleman from Texas has 11½ minutes remaining. The gentlewoman from New York has 16½ minutes remaining.

Mr. SESSIONS. Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I yield 3 minutes to the gentleman from Pennsylvania (Mr. BRENDAN F. BOYLE).

Mr. BRENDAN F. BOYLE of Pennsylvania. Mr. Speaker, with the Christmas season upon us, a favorite tradition in my family every year is to sit around the television and watch one of our favorite movies, “It's a Wonderful Life.” Like most people, it is hard not to get a lump in your throat at the end as George Bailey and his family prove triumphant.

But it occurred to me this week in reading the Republican tax plan that I guess not everyone roots for George Bailey when watching that movie. There are a few people pulling for Mr. Potter.

Well, here we have a tax plan that is written for and to the benefit of Mr. Potter and the rest like him: the wealthiest one-tenth of 1 percent. The richest 1 percent in our country are going to get 83 percent of the money in this tax plan, and the wealthiest one-tenth of 1 percent will get the majority of the money in this plan.

Today, do you know how much you have to make in order to be in the wealthiest one-tenth of 1 percent in our country? \$5 million a year or more.

So the Mr. Potter we have in the White House these days is going to be pretty happy, and his family is going to make out. But the working people of Pennsylvania and the working people of America are getting stiffed.

Income inequality is higher today than at any point in American history. Many Americans haven't received a pay raise in decades, in real terms, and here we have a tax plan that is going to take that existing problem and make it much worse.

This is wrong. This is unfair. It does nothing for the hard-pressed, hard-working middle class of our country who deserve a pay raise.

Let's give them a Christmas gift. Let's give them the happy ending that they deserve, the Hollywood movie ending. Let's say that the Mr. Potters of this country have had it damn good for the last 20 years, and let's help out

the George Baileys, especially at this Christmastime.

Let's say “no” to this tax bill.

Mr. SESSIONS. Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I yield 3 minutes to the gentlewoman from Illinois (Ms. SCHAKOWSKY).

Ms. SCHAKOWSKY. Mr. Speaker, I thank the gentlewoman for yielding and also for her tremendous leadership.

Let's talk a little bit about the winners in this bill.

I think it is interesting to note that, if you are General Electric, since 1990 to 2017, you have contributed over \$20 million to Republican campaigns. What you get back in tax relief from this legislation is almost \$16 billion over the life of this bill.

If you are Microsoft, you have contributed over \$17 million, and you get back \$27 billion from this tax bill.

This is such a great investment for big corporations who have given money to Republican candidates over the years. But if you are not part of the country's wealthiest 1 percent, this GOP tax scam is a really bad deal for you.

It is especially bad for America's senior citizens. This tax scam raises premiums for those 50 to 64 by 10 percent, an average of \$1,400, and the deficit it creates will require, under the law, \$25 billion in a Medicare tax cut next year.

We have heard the Republicans say we are going to get that money back, but in this bill there is a \$25 billion cut in Medicare next year. That is only the beginning. It gets worse.

Republicans aren't even hiding the fact that they intend to use this deficit that they created of \$1.5 trillion as justification for slashing Medicare and Medicaid. They have said it. They have admitted it. They are even talking about raising the age of Social Security eligibility in order to give these tax breaks to the rich.

Seniors should not have to foot the bill for a tax scam that gives 83 percent of the benefits to the top 1 percent. American seniors deserve a better deal. So do 86 million families who would see a tax increase as a result of this scam.

To my Republican colleagues, you really do have a second chance. Because the bill got messed up, there were mistakes, it was done so fast, done in secret, it is coming back to us today. So you have a second chance to do the right thing. Please take it. Vote “no.”

Mr. SESSIONS. Mr. Speaker, I yield 3 minutes to the distinguished gentleman from Indiana (Mr. MESSER), the chairman of the Republican Policy Committee.

Mr. MESSER. Mr. Speaker, today is an exciting day for the people of Indiana. With the passage of President Trump's tax plan, working Hoosiers will see more jobs, bigger paychecks, and a fairer, simpler Tax Code.

The scare tactics of my Democratic colleagues come from a tired playbook written decades ago. It is old-style

class warfare politics and tired arguments that are just not true.

The proof is in the paycheck. The truth is, an average Indiana family will see tax cuts of between \$1,000 and \$2,000 under this plan.

Let me say that again. Despite the rhetoric, working families will see a tax cut of between \$1,000 and \$2,000 under today's tax plan. Child tax credits will double to \$2,000 per child. The standard Federal deduction will double, too.

We get rid of the unpopular and unfair Obama individual mandate tax. Now, Hoosiers will not be taxed depending on their healthcare decisions.

Job creators will see tax cuts, too, making America's small businesses and big businesses competitive in the global economy and better able to create good-paying jobs.

All of this is good news for Indiana's working families. With today's tax cut, help is on the way. I urge my colleagues to support this bill.

Ms. SLAUGHTER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the Trump White House released a National Security Strategy Report on Monday, and it pointed out: "The national debt, now over \$20 trillion, presents a grave threat to America's long-term prosperity and, by extension, our national security."

So what do we do about that? We are going to add \$1.5 trillion more.

The overwhelming majority of expert analyses show that, even with growth taken into account, this bill will cause the deficit to skyrocket. It isn't just a threat to our economic security. According to the White House, it is a grave threat to our national security as well.

The bill in front of us costs \$1.5 trillion and includes permanent tax cuts for corporations, but temporary ones for individuals.

□ 1100

So who do you think is going to lose those first?

It is really very troubling, I think, too: the idea of looking ahead to what we are going to be dealt with. And we understand already that next year the cry will be: Oh, look at this debt. This is awful. We are going to have to cut spending.

Entitlements will be the place where the Republicans prefer to go.

So let's prepare all of our senior citizens on Social Security, Medicare, and Medicaid. Of course, that also hurts the ACA, that they are going to be on the line next year.

Future Congresses will be pressured to reject the budget gimmick and extend many of those tax cuts, meaning the true cost of the bill is much higher.

According to the nonpartisan Committee for a Responsible Federal Budget, the expirations and delays hide potential further costs, which could ultimately increase the cost of the bill to \$2.2 trillion.

I am sure that my Republican colleagues will argue that growth will prevent the deficit from skyrocketing. But the CRFB reports that even with dynamic scoring, the total cost of the bill without budgetary gimmicks would be over \$1.6 trillion and up to \$2 trillion with interest. And that takes growth into account. As a result, our debt could exceed the size of our economy by 2027.

Mr. Speaker, I include in the RECORD the Committee for a Responsible Federal Budget's analysis, entitled "Final Tax Bill Could End Up Costing \$2.2 Trillion."

[From the Committee for a Responsible Federal Budget, Dec. 18, 2017]

FINAL TAX BILL COULD END TIP COSTING \$2.2 TRILLION

The final conference committee agreement of the Tax Cuts and Jobs Act (TCJA) would cost \$1.46 trillion under conventional scoring and over \$1 trillion on a dynamic basis over ten years, leading debt to rise to between 95 percent and 98 percent of Gross Domestic Product (GDP) by 2027 (compared to 91 percent under current law). However, the bill also includes a number of expirations and long-delayed tax hikes meant to reduce the official cost of the bill. These expirations and delays hide \$570 billion to \$725 billion of potential further costs, which could ultimately increase the cost of the bill to \$2.0 trillion to \$2.2 trillion (before interest) on a conventional basis or roughly \$1.5 trillion to \$1.7 trillion on a dynamic basis over a decade. As a result, debt would rise to between 98 percent and 100 percent of GDP by 2027.

Ignoring the expirations in this bill is particularly disingenuous given the claim that using a "current policy baseline" reduces the bill's costs. The (flawed) idea is that the bill should be compared to a current policy baseline that counts expired and expiring provisions as if they are continued permanently. (For more on this, see Current Policy Gimmick Would Add Half-Trillion to Debt (<http://www.crfb.org/blogs/current-policy-gimmick-would-add-half-trillion-debt>)).

Using such a construct does not make sense if cost of continuing future expirations contained in the bill are not included in the initial cost estimate. Policymakers are effectively claiming \$450 billion of current policy savings while ignoring over \$700 billion of current policy costs.

This latest estimate updates our tally of the gimmicks from a previous version of the bill (<http://www.crfb.org/blogs/senate-tax-bill-could-ultimately-cost-2-trillion>). The changes made in conference include both tax increases and decreases that mostly offset each other, with a net increase in the ten-year cost of \$9 billion (compared to the Senate bill). With these changes, the bill now has a total cost of \$1.46 trillion, or roughly \$1.77 trillion with interest. While there is no new dynamic score of the bill, assuming it continues to produce very roughly \$400 billion of dynamic feedback (<http://www.crfb.org/blogs/official-dynamic-score-shows-senate-tax-bill-will-still-cost-over-1-trillion>) would reduce that cost to about \$1.05 trillion, or roughly \$1.30 trillion with interest.

However, this cost does not account for as much as \$725 billion of potential gimmicks that the conferenced bill contains.

In the earlier version passed by the Senate, we identified \$585 billion (<http://www.crfb.org/blogs/senate-tax-bill-could-ultimately-cost-2-trillion>) of arbitrary sunsets and sunrises of certain provisions. Most significantly, nearly all of the individual in-

come tax provisions would have expired after 2025. Additionally, the expensing provisions "bonus depreciation" began to phase down starting in 2022, and a number of new tax increases appeared in 2026. Some provisions were set to expire even earlier, such as an expanded deduction for medical expenses and provisions for craft beer and paid leave—clearly setting the stage for future extensions.

The conferenced bill adds to the Senate bill's gimmicks, which we explain here (<http://www.crfb.org/blogs/senate-tax-bill-could-ultimately-cost-2-trillion>). Most significantly, it advances the start date of the bill's requirement for research expenses to be amortized, which nearly doubles the ten-year savings of the provision. Additionally, the bill tightens its limits on the business interest deduction four years in the future—a future tax hike that may not be allowed to ever occur. Other changes are smaller and move in both directions.

Adding these gimmicks to the cost of the bill would increase the total cost to \$2.0 trillion to \$2.2 trillion. Though the dynamic effect of making the bill permanent is unknown, we estimate a permanent bill would produce roughly \$450 billion of feedback, leading to a dynamic cost of roughly \$1.6 trillion to \$1.7 trillion. With interest, these costs would rise to \$2.4 trillion to \$2.5 trillion, or \$1.9 trillion to \$2 trillion with dynamic effects included, over a decade.

TRUE COST OF CONFERENCE BILL

Policy	Ten-Year Cost
TCJA as reported by the conference committee	\$1.46 trillion
Sunsetting individual tax provisions after 2025	\$315 billion
Amortizing Research & Experimentation (R&E) expenses after 2021	\$120 billion
Phasing out full expensing after 2022	\$0 to 80 billion
Making business interest deduction more strict after 2021	\$0 to \$75 billion
Making foreign tax provisions more strict after 2025	\$50 billion
Sunsetting more generous medical expense deduction after 2018	\$45 billion
Sunsetting credit for employers who offer paid leave after 2019	\$30 billion
Sunsetting craft beverage tax reforms	\$10 billion
Conventional "Real" Cost	\$2.0–\$2.2 trillion
Potential Dynamic Feedback Effects	–\$450 billion
Dynamic "Real Cost"	\$1.6–\$1.7 trillion
True Cost with Interest	\$2.4–\$2.5 trillion
True Cost with Interest and Dynamic Effects	\$1.9–\$2.0 trillion

As is, the bill would cause debt to increase from 77 percent of GDP this year to 95 percent or 98 percent of GDP by 2027, depending on whether dynamic effects are included, as compared to 91 percent projected under current law. If expiring provisions are extended and late-stage tax hikes avoided, debt could reach as high as 98 percent or 100 percent of GDP by 2027. In other words, the national debt could exceed the size of the economy.

Ms. SLAUGHTER. Mr. Speaker, we have urgent spending needs. This bill could keep us from dealing with infrastructure, education, healthcare, medical research, and, of course, we have to pay the costs of our military.

Make no mistake, exploding the deficit to pay for this bill—this giveaway to the rich—will come at the expense of all of those priorities.

Mr. Speaker, I reserve the balance of my time.

Mr. SESSIONS. Mr. Speaker, I yield 3 minutes to the gentleman from Texas (Mr. BURGESS).

Mr. BURGESS. Mr. Speaker, I thank the gentleman for yielding.

Mr. Speaker, late in June of 2012, like many Americans, I anxiously awaited a ruling by the Supreme Court of the United States while they were considering the constitutionality of the individual mandate. Of course, we were

told during the run-up to that law, the Affordable Care Act law, that the individual mandate was not a tax; it was, in fact, just a requirement that everyone should buy the insurance.

It seemed unreasonable under the Commerce Clause that that requirement, in fact, would be constitutional. Then, at the end of June, the Supreme Court made the ruling. I was probably right that it was unconstitutional under the Commerce Clause. But with some creative work, the Supreme Court said: It is a tax, and the Congress has the absolute power to tax; so, of course, it can stay in the law, and the law stands.

So here we are today, considering tax reform for the first time in 31 years. And since the Supreme Court told us the individual mandate is indeed a tax, it is appropriate, it is right that the individual mandate be part of the discussion today.

The House bill, when we passed it, did not include anything on the individual mandate; but the Senate, in their wisdom, sent it back to us with the individual mandate repealed.

Now, make no mistake about it, the House has repealed the individual mandate any number of times over the last several years. The Senate has not. So the Senate has repealed the individual mandate for the first time.

I say: Let's meet them where they are, let's pass this bill, let's repeal the individual mandate, and get on with making America great again.

Ms. SLAUGHTER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I am not surprised that we are back here fixing the bill, though I am surprised it is so soon, because we have been saying all along that we have got a long way to go with this bill.

If we defeat the previous question, I am going to offer an amendment that will prohibit any legislation from being considered on the House floor that limits or repeals the State and local tax deduction, or repeals the ACA's individual mandate.

We know that repealing the individual mandate will lead to 13 million fewer Americans with health insurance and will cost premiums to rise by 10 percent. Now, I know that not giving healthcare is not much of an issue for the majority of this Congress because they have been trying to do that for a long time.

The bill also caps the State and local tax deduction, hurting taxpayers in my home State of New York, in California, and in other States in the Northeast, all of whom are donor States. My own State sends \$48 billion a year to Washington, money that we get back nothing for. But we are not going to be able to do that anymore without this deduction. What we are doing then is risking the stability of the revenues that fund the public schools, fire departments, and hospitals in those States.

Mr. Speaker, let's make things right and defeat the previous question.

Mr. Speaker, I ask unanimous consent to insert the text of my amendment in the RECORD, along with extraneous material, immediately prior to the vote on the previous question.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from New York?

There was no objection.

Ms. SLAUGHTER. Mr. Speaker, I reserve the balance of my time.

Mr. SESSIONS. Mr. Speaker, I yield 3 minutes to the gentleman from Illinois (Mr. ROSKAM), the chairman of the Subcommittee on Tax Policy for the Ways and Means Committee.

Mr. ROSKAM. Mr. Speaker, I thank Chairman SESSIONS for yielding.

Mr. Speaker, this is such an interesting thing to listen to. Our friends on the other side of the aisle have characterized the reason that we are here today is because of a blunder in proofreading. Well, it is simply an obtuse argument.

There are three criticisms of the bill: One is the name change. Good grief, hardly a proofreading error. This title may be cited as the Tax Cuts and Jobs Act. That is section 11000(a). According to the Senate Parliamentarian, it falls out. That is not a proofreading error.

The second criticism is the Cruz amendment, the language that was offered in terms of 529 plans. This was offered on the Senate floor. This was not a part of a conference committee or some late-night scheme. This was openly debated.

Our friends on the other side of the aisle, in the other body, chose not to pursue a point of order at that time. They chose to do it last night. It is their prerogative. But that is not a proofreading problem, nor is the issue as it relates to endowment language. This came out of the Senate Finance Committee. But what is interesting to me, Mr. Speaker, is how familiar our friends on the other side of the aisle are with mistakes.

Do you remember the 1099 mandate that came out as a result of ObamaCare?

A huge negative impact on small business, that they had to work with us and others and the President—then-President Obama—in order to remedy.

Do you remember the risk corridor changes that were signed into law by President Obama?

Do you remember the delays by blog posts late on Friday afternoons—to my recollection—when the administration reached the conclusion that the bill was in knots, they couldn't figure out a way to move forward, and they said, "Let's delay it and let's announce that quietly"? Or decisions not to enforce the law itself?

But the biggest mistake of all was obviously the rollout of the website, which was a complete disaster that even friends on the other side of the aisle can't defend.

With that said, there are going to be technical corrections to this bill, just without question. But I think what we

should do is recognize that, speak to that, acknowledge that, and not characterize procedural matters as proofreading errors. It is not an argument that I find persuasive.

Mr. Speaker, I urge the passage of this measure.

Ms. SLAUGHTER. Mr. Speaker, I yield 3 minutes to the gentleman from New York (Mr. JEFFRIES).

Mr. JEFFRIES. Mr. Speaker, Yogi Berra once said: "It is like *deja vu* all over again."

So today we are back on the House floor after this big, dramatic celebration of this supposedly historic bill, a Republican tax bill that really is nothing more than a wolf in sheep's clothing.

It is the classic bait and switch. It is a Ponzi scheme. The tax cuts aren't going to be meaningful for working families and everyday Americans, and the jobs will never materialize.

It is a Republican tax bill that is simply designed to benefit millionaires and billionaires, the wealthy and the well-off, special interests, corporations, and big donors. It is a shameful abdication of responsibility, a dereliction of duty, and an incredible malicious act of legislative malpractice. It is all based on this phony, fraudulent, and fake theory of trickle-down economics.

Where is there any evidence that trickle-down economics has ever worked for the American people?

Ronald Reagan cut taxes for millionaires in 1981. We didn't get strong economic growth. We got a deficit that exploded.

George W. Bush cut taxes for millionaires and billionaires in 2001 and 2003. We didn't get strong economic growth. We got the worst economy since the Great Depression.

And, in Kansas, when you had this great Republican experiment and you were going to cut taxes for the wealthy and the well-off and for companies, what happened? Did they get strong economic growth in Kansas?

No. You got prison riots, overcrowded classrooms, and crumbling infrastructure.

Trickle-down economics, what does it mean for the middle class?

You may get a trickle, but you are guaranteed to stay down.

This bill is shameful in your attack on middle class Americans. Millions of homes will get a tax increase. You will undermine Medicare and explode the deficit.

Don't ask me. PAUL RYAN himself made that point.

Our children and grandchildren are forced to shoulder \$1.5 trillion in debt simply to pay for the lifestyles of the rich and shameless.

Shame on you.

Vote "no" against this reckless GOP tax scam.

The SPEAKER pro tempore. Members are advised to direct their remarks to the Chair.

Mr. SESSIONS. Mr. Speaker, I reserve the balance of my time.

Ms. SLAUGHTER. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, the majority is clearly unable to responsibly run the House of Representatives, because here we are fixing the bill less than 24 hours after it was passed.

It is a perfect example of why we need to go back to regular order: actually holding hearings, have expert witnesses and testimony, and properly vet bills.

That is pretty elementary, but it surely is true. It is especially true for bills of this magnitude that will effect every single citizen in America.

All the while, the government is about to run out of money, and we haven't even been able to reach a budget deal. That is Friday that the government will close if we do not do that.

We still haven't funded the Children's Health Insurance Program, which provides needed healthcare to more than 9 million children.

We haven't reauthorized the community health centers, which serve more than 25 million people.

We haven't renewed the Perkins Loan Program, which many low-income students rely on for their education.

All of those programs expired back on September 30.

But here we are, wasting valuable time trying to fix the disaster of a bill that the majority passed just hours ago. It is embarrassing and it is humiliating. If we don't do better, the public is going to make us pay the price.

I want to close by quoting an article that appeared this morning in *The Washington Post*, written by a great columnist, Dana Milbank. I wouldn't miss his writing for the world.

"Maybe he is right and all those blue-chip economists and the non-partisan analyses by the Joint Committee on Taxation, the Congressional Budget Office, and others are wrong. Maybe growth will dramatically exceed forecasts, millions will enter the labor force and find work, wages will soar, and the \$1.5 trillion tax bill will pay for itself. But if all that doesn't happen, the Trump tax will be blamed."

Mr. Speaker, I end the quote there, reminding you, as Senator SCHUMER did yesterday, that this could be an anchor around your ankles for the rest of your lives.

Mr. Speaker, I urge a "no" vote on the previous question, on the rule, and the bill. For heaven's sake, let us take this opportunity given us and not force this onto the American public.

Mr. Speaker, I yield back the balance of my time.

Mr. SESSIONS. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I thank the gentleman from New York not only for her service to the Rules Committee, but also for her service to this body and to her party.

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Mr. Speaker, the bottom line is, I will take her up on that. We will bet that this works because we looked at what happened when President Obama, Harry Reid, and Speaker PELOSI put a \$1 trillion tax increase on the American people; then spent \$870 billion on a surplus; then added in \$1 trillion of debt when they worked the deal that was for student loans; then we did cash for clunkers; then we did cell phones for all; and it just went on and on and on and on. And now they want to place the \$20 trillion deficit on Republicans.

What we are trying to do is to recognize that we did look at what happened economically during the 8 years that President Obama was here: 1.2 percent annual GDP growth, while our trading partners around the world—Germany, Japan, India, China—all raised their GDP numbers off growing economies because the average rate in Europe for corporate tax is 23.6 percent, while America was at 39 percent, and States all across the United States raised their taxation just like President Obama encouraged them to do: to grow government, to make it more expensive.

But what happened is, then the free enterprise system was not competitive. We began losing jobs all across the country. We began losing our competitiveness because of the high taxation rate. That is why we are going to do something about it.

So when you raise taxes \$1 trillion and spend an extra \$10 trillion over 8 years, there is an impact. Of course, there is an impact. What we are trying to do is respond back to the American people, who last November said: Instead of going that way, why don't we go this way; why don't we be the world's leader; why be 24th in the world in competitiveness for business; why not be first or second; why not add jobs; why not do something that places Americans, the middle class of this country in a better position?

That is the call that we are about. That is what Republicans have been trying to do, and we are responding with a bill that is going to take Americans—instead of being the most expensive tax country in the world, we are going to make us among the best. We are going to be an attractor of jobs, of investment dollars, of opportunity.

The real problem with this country, the gentleman from Massachusetts (Mr. NEAL), a Member of Congress, spoke about it to the Rules Committee, tens of thousands of jobs that pay up to \$60,000 in his home State are going begging right now. Thousands of jobs in this country are going begging because we do have a problem where America doesn't want to come and take these jobs; where we cannot have people who pass drug tests; where we have people who say: Well, I don't have those abilities. Well, in Dallas, Texas, my home, we have \$21-an-hour jobs begging for people who could come and work.

Mr. Speaker, what we are trying to do is to encourage America and Ameri-

cans, let's get to work. Let's make this happen. Let's not blame it on somebody else. There are jobs available in America, and we are going to answer the question. We are going to answer the bell. The Republican Party is going to stand on what we do right now, and we are willing to take what comes that way.

And I will tell you what comes that way. When you go from 39.6 percent, the highest corporate tax in the world, to where you mark yourself down where virtually the rest of the world is at 23, in this case 21, we are going to be competitive. Americans are winners. Americans want to win. Americans are the best at entrepreneurship. They are the best at being innovative.

We are now—instead of Uncle Sam taking 39 percent and making us drain our resources, we are going to incent Americans to go do it.

Mr. Speaker, my staff, Ron Donato, my tax man, who has spent a lot of time working with me listening to people back in Dallas, Texas, we think this is a good deal to make the free enterprise system, which is the greatest system in the world. We are going to fuel it; we are going to fund it; we are going to make it work.

Mr. Speaker, for that reason, we will be willing to land on what happens here, so mark your calendar right now. Go look at where we are, and watch where we are going. For this reason, I urge my colleagues to support this rule.

The material previously referred to by Ms. SLAUGHTER is as follows:

AN AMENDMENT TO H. RES. 668 OFFERED BY
MS. SLAUGHTER

At the end of the resolution, add the following new sections:

"SEC. 2. POINT OF ORDER AGAINST ANY TAX BILL THAT RAISES TAXES ON MIDDLE CLASS FAMILIES BY ELIMINATING OR LIMITING THE STATE AND LOCAL TAX DEDUCTION.

(a) POINT OF ORDER.—It shall not be in order in the House of Representatives to consider any bill, joint resolution, motion, amendment, amendment between the Houses, or conference report that repeals or limits the State and Local Tax Deduction (26 U.S.C. §164).

(b) WAIVER IN THE HOUSE.—It shall not be in order in the House of Representatives to consider a rule or order that waives the application of subsection (a). As disposition of a point of order under this subsection, the Chair shall put the question of consideration with respect to the rule or order, as applicable. The question of consideration shall be debatable for 10 minutes by the Member initiating the point of order and for 10 minutes by an opponent, but shall otherwise be decided without intervening motion except one that the House adjourn."

SEC. 3. POINT OF ORDER AGAINST ANY TAX BILL THAT REPEALS THE INDIVIDUAL MANDATE UNDER THE PATIENT PROTECTION AND AFFORDABLE CARE ACT.

(a) POINT OF ORDER.—It shall not be in order in the House of Representatives to consider any bill, joint resolution, motion, amendment, amendment between the Houses, or conference report that repeals or limits the individual mandate under the Patient Protection and Affordable Care Act (26 U.S.C. §5000A).

(b) **WAIVER IN THE HOUSE.**—It shall not be in order in the House of Representatives to consider a rule or order that waives the application of subsection (a). As disposition of a point of order under this subsection, the Chair shall put the question of consideration with respect to the rule or order, as applicable. The question of consideration shall be debatable for 10 minutes by the Member initiating the point of order and for 10 minutes by an opponent, but shall otherwise be decided without intervening motion except one that the House adjourn."

THE VOTE ON THE PREVIOUS QUESTION: WHAT IT REALLY MEANS

This vote, the vote on whether to order the previous question on a special rule, is not merely a procedural vote. A vote against ordering the previous question is a vote against the Republican majority agenda and a vote to allow the Democratic minority to offer an alternative plan. It is a vote about what the House should be debating.

Mr. Clarence Cannon's Precedents of the House of Representatives (VI, 308-311), describes the vote on the previous question on the rule as "a motion to direct or control the consideration of the subject before the House being made by the Member in charge." To defeat the previous question is to give the opposition a chance to decide the subject before the House. Cannon cites the Speaker's ruling of January 13, 1920, to the effect that "the refusal of the House to sustain the demand for the previous question passes the control of the resolution to the opposition" in order to offer an amendment. On March 15, 1909, a member of the majority party offered a rule resolution. The House defeated the previous question and a member of the opposition rose to a parliamentary inquiry, asking who was entitled to recognition. Speaker Joseph G. Cannon (R-Illinois) said: "The previous question having been refused, the gentleman from New York, Mr. Fitzgerald, who had asked the gentleman to yield to him for an amendment, is entitled to the first recognition."

The Republican majority may say "the vote on the previous question is simply a vote on whether to proceed to an immediate vote on adopting the resolution . . . [and] has no substantive legislative or policy implications whatsoever." But that is not what they have always said. Listen to the Republican Leadership Manual on the Legislative Process in the United States House of Representatives, (6th edition, page 135). Here's how the Republicans describe the previous question vote in their own manual: "Although it is generally not possible to amend the rule because the majority Member controlling the time will not yield for the purpose of offering an amendment, the same result may be achieved by voting down the previous question on the rule. . . . When the motion for the previous question is defeated, control of the time passes to the Member who led the opposition to ordering the previous question. That Member, because he then controls the time, may offer an amendment to the rule, or yield for the purpose of amendment."

In Deschler's Procedure in the U.S. House of Representatives, the subchapter titled "Amending Special Rules" states: "a refusal to order the previous question on such a rule [a special rule reported from the Committee on Rules] opens the resolution to amendment and further debate." (Chapter 21, section 21.2) Section 21.3 continues: "Upon rejection of the motion for the previous question on a resolution reported from the Committee on Rules, control shifts to the Member leading the opposition to the previous question, who may offer a proper amendment

or motion and who controls the time for debate thereon."

Clearly, the vote on the previous question on a rule does have substantive policy implications. It is one of the only available tools for those who oppose the Republican majority's agenda and allows those with alternative views the opportunity to offer an alternative plan.

Mr. SESSIONS. Mr. Speaker, I yield back the balance of my time, and I move the previous question on the resolution.

The SPEAKER pro tempore. The question is on ordering the previous question.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. SLAUGHTER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 9 of rule XX, the Chair will reduce to 5 minutes the minimum time for any electronic vote on the question of adoption of the resolution.

The vote was taken by electronic device, and there were—yeas 234, nays 188, not voting 9, as follows:

[Roll No. 697]

YEAS—234

Abraham	Duncan (SC)	King (IA)
Aderholt	Duncan (TN)	King (NY)
Allen	Dunn	Kinzing
Amash	Emmer	Knight
Amodei	Estes (KS)	Kustoff (TN)
Arrington	Labrador	LaHood
Babin	Faso	LaMalfa
Bacon	Ferguson	Lamborn
Banks (IN)	Fitzpatrick	Lance
Baretta	Fleischmann	Latta
Barr	Flores	Lewis (MN)
Barton	Portenberry	LoBiondo
Bergman	Fox	Long
Biggs	Frelinghuysen	Loudermilk
Bilirakis	Gaetz	Love
Bishop (MI)	Gallagher	Lucas
Bishop (UT)	Garrett	Luetkemeyer
Black	Gianforte	MacArthur
Blackburn	Gibbs	Marchant
Blum	Gohmert	Marino
Bost	Goodlatte	Marshall
Brady (TX)	Gosar	Massie
Brat	Gowdy	Mast
Brooks (IN)	Granger	McCarthy
Buchanan	Graves (GA)	McCaul
Buck	Graves (LA)	McClintock
Bucshon	Graves (MO)	McHenry
Budd	Griffith	McKinley
Burgess	Grothman	McMorris
Byrne	Guthrie	Rodgers
Calvert	Handel	McSally
Carter (GA)	Harper	Meadows
Carter (TX)	Harris	Meehan
Chabot	Hartzler	Messer
Cheney	Hensarling	Mitchell
Coffman	Herrera Beutler	Moolenaar
Cole	Hice, Jody B.	Mooney (WV)
Collins (GA)	Higgins (LA)	Mullin
Collins (NY)	Hill	Newhouse
Comer	Holding	Noem
Comstock	Hollingsworth	Norman
Conaway	Hudson	Nunes
Cook	Huizenga	Olson
Costello (PA)	Hultgren	Palazzo
Cramer	Hunter	Palmer
Crawford	Hurd	Paulsen
Culberson	Issa	Pearce
Curbelo (FL)	Jenkins (KS)	Perry
Curtis	Jenkins (WV)	Pittenger
Davidson	Johnson (LA)	Poe (TX)
Davis, Rodney	Johnson (OH)	Poliquin
Denham	Johnson, Sam	Posey
Dent	Jones	Ratcliffe
DeSantis	Jordan	Reed
DesJarlais	Joyce (OH)	Reichert
Diaz-Balart	Katko	Rice (SC)
Donovan	Kelly (MS)	Roby
Duffy	Kelly (PA)	

Roe (TN)	Sessions	Wagner
Rogers (AL)	Shimkus	Walberg
Rogers (KY)	Shuster	Walden
Rohrabacher	Simpson	Walker
Rokita	Smith (MO)	Walorski
Rooney, Francis	Smith (NE)	Walters, Mimi
Rooney, Thomas J.	Smith (NJ)	Weber (TX)
Ros-Lehtinen	Smucker	Webster (FL)
Roskam	Stefanik	Wenstrup
Ross	Stewart	Westerman
Rothfus	Stivers	Williams
Rouzer	Taylor	Wilson (SC)
Royce (CA)	Tenney	Wittman
Russell	Thompson (PA)	Womack
Rutherford	Thornberry	Woodall
Sanford	Tiberi	Yoder
Scalise	Tipton	Yoho
Schweikert	Trott	Young (AK)
Scott, Austin	Turner	Young (IA)
Sensenbrenner	Upton	Zeldin
	Valadao	

NAYS—188

Adams	Gabbard	Nolan
Aguilar	Galleo	Norcross
Barragan	Garamendi	O'Halleran
Bass	Gomez	O'Rourke
Beatty	Gonzalez (TX)	Pallone
Bera	Gottheimer	Panetta
Beyer	Green, Al	Pascarella
Bishop (GA)	Green, Gene	Payne
Blumenauer	Grijalva	Pelosi
Blunt Rochester	Gutiérrez	Perlmutter
Bonamici	Hanabusa	Peters
Boyle, Brendan F.	Hastings	Peterson
Brady (PA)	Heck	Pingree
Brown (MD)	Higgins (NY)	Polis
Brownley (CA)	Himes	Price (NC)
Bustos	Hoyer	Quigley
Butterfield	Huffman	Raskin
Capuano	Jackson Lee	Rice (NY)
Carbajal	Jayapal	Richmond
Cárdenas	Jeffries	Rosen
Carson (IN)	Johnson (GA)	Roybal-Allard
Cartwright	Johnson, E. B.	Ruiz
Castor (FL)	Kaptur	Ruppersberger
Castro (TX)	Keating	Rush
Chu, Judy	Kelly (IL)	Ryan (OH)
Cicilline	Khanna	Sánchez
Clark (MA)	Kihuen	Sarbanes
Clarke (NY)	Kildee	Schakowsky
Clay	Kilmer	Schiff
Cleaver	Kind	Schneider
Clyburn	Krishnamoorthi	Schrader
Cohen	Kuster (NH)	Scott (VA)
Connolly	Langevin	Scott, David
Cooper	Larsen (WA)	Serrano
Correa	Larson (CT)	Shea-Porter
Costa	Lawrence	Sherman
Courtney	Lawson (FL)	Sinema
Crist	Lee	Sires
Crowley	Levin	Slaughter
Cuellar	Lewis (GA)	Smith (WA)
Cummings	Lieu, Ted	Soto
Davis (CA)	Lipinski	Speier
Davis, Danny	Loeb sack	Suozi
DeFazio	Lofgren	Swalwell (CA)
DeGette	Lowenthal	Takano
Delaney	Lowe	Thompson (CA)
DeLauro	Lujan Grisham, M.	Titus
DeBene	Luján, Ben Ray	Tonko
Demings	Lynch	Torres
DeSaulnier	Maloney	Tsongas
Deutch	Carolyn B.	Vargas
Dingell	Maloney, Sean	Veasey
Doggett	Matsui	Vela
Doyle, Michael F.	McCollum	Velázquez
Ellison	McEachin	Visclosky
Engel	McGovern	Walz
Eshoo	McNerney	Wasserman
Españillat	Meeks	Schultz
Esty (CT)	Meng	Waters, Maxine
Evans	Moore	Watson Coleman
Foster	Moulton	Welch
Frankel (FL)	Murphy (FL)	Wilson (FL)
Fudge	Nadler	Yarmuth
	Neal	

NOT VOTING—9

Bridenstine	Napolitano	Sewell (AL)
Brooks (AL)	Pocan	Smith (TX)
Kennedy	Renacci	Thompson (MS)

□ 1143

Mr. CLYBURN changed his vote from "yea" to "nay."

Ms. ROS-LEHTINEN changed her vote from “nay” to “yea.”

So the previous question was ordered.

The result of the vote was announced as above recorded.

The SPEAKER pro tempore. The question is on the resolution.

The question was taken; and the Speaker pro tempore announced that the ayes appeared to have it.

Ms. SLAUGHTER. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. This is a 5-minute vote.

The vote was taken by electronic device, and there were—yeas 232, nays 190, not voting 9, as follows:

[Roll No. 698]

YEAS—232

Abraham	Gaetz	McKinley
Aderholt	Gallagher	McMorris
Allen	Garrett	Rodgers
Amash	Gianforte	McSally
Amodei	Gibbs	Meadows
Arrington	Gohmert	Meehan
Babin	Goodlatte	Messer
Bacon	Gosar	Mitchell
Banks (IN)	Gowdy	Moolenaar
Barletta	Granger	Mooney (WV)
Barr	Graves (GA)	Mullin
Barton	Graves (LA)	Newhouse
Bergman	Graves (MO)	Noem
Biggs	Griffith	Norman
Bilirakis	Grothman	Nunes
Bishop (MI)	Guthrie	Olson
Black	Handel	Palazzo
Blackburn	Harper	Palmer
Blum	Harris	Paulsen
Bost	Hartzler	Pearce
Brady (TX)	Hensarling	Perry
Brat	Herrera Beutler	Pittenger
Brooks (IN)	Hice, Jody B.	Poe (TX)
Buchanan	Higgins (LA)	Poliquin
Buck	Hill	Posey
Bucshon	Holding	Ratcliffe
Budd	Hollingsworth	Reed
Burgess	Hudson	Reichert
Byrne	Huizenga	Rice (SC)
Calvert	Hultgren	Roby
Carter (GA)	Hunter	Roe (TN)
Carter (TX)	Hurd	Rogers (AL)
Chabot	Issa	Rogers (KY)
Cheney	Jenkins (KS)	Rohrabacher
Coffman	Jenkins (WV)	Rokita
Cole	Johnson (LA)	Rooney, Francis
Collins (GA)	Johnson (OH)	Rooney, Thomas
Collins (NY)	Johnson, Sam	J.
Comer	Jordan	Ros-Lehtinen
Comstock	Joyce (OH)	Roskam
Conaway	Katko	Ross
Cook	Kelly (MS)	Rothfus
Costello (PA)	Kelly (PA)	Rouzer
Cramer	King (IA)	Royce (CA)
Crawford	King (NY)	Russell
Culberson	Kinzinger	Rutherford
Curbelo (FL)	Knight	Sanford
Curtis	Kustoff (TN)	Scalise
Davidson	Labrador	Schweikert
Davis, Rodney	LaHood	Scott, Austin
Denham	LaMalfa	Sensenbrenner
Dent	Lamborn	Sessions
DeSantis	Lance	Shimkus
DesJarlais	Latta	Shuster
Diaz-Balart	Lewis (MN)	Simpson
Donovan	LoBiondo	Smith (MO)
Duffy	Long	Smith (NE)
Duncan (SC)	Loudermilk	Smith (NJ)
Duncan (TN)	Love	Smucker
Dunn	Lucas	Stefanik
Emmer	Luetkemeyer	Stewart
Estes (KS)	MacArthur	Stivers
Farenthold	Marchant	Taylor
Faso	Marino	Tenney
Ferguson	Marshall	Thompson (PA)
Fitzpatrick	Massie	Thornberry
Fleischmann	Mast	Tiberi
Flores	McCarthy	Tipton
Fortenberry	McCaul	Trott
Fox	McClintock	Turner
Frelinghuysen	McHenry	Upton

Valadao
Wagner
Walberg
Walden
Walker
Walorski
Walters, Mimi

Weber (TX)
Webster (FL)
Wenstrup
Westerman
Williams
Wilson (SC)
Wittman

Womack
Woodall
Yoder
Yoho
Young (AK)
Young (IA)
Zeldin

NAYS—190

Adams
Aguilar
Barragan
Bass
Beatty
Bera
Beyer
Bishop (GA)
Blumenauer
Blunt Rochester
Bonamici
Boyle, Brendan
F.

Brady (PA)
Brown (MD)
Brownley (CA)
Bustos
Butterfield
Capuano
Carbajal
Cardenas
Carson (IN)
Cartwright
Castor (FL)
Castro (TX)
Chu, Judy
Cicilline
Clark (MA)
Clarke (NY)
Clay

Cleaver
Clyburn
Cohen
Connolly
Cooper
Correa
Costa
Courtney
Crist
Crowley
Cuellar
Cummings
Davis (CA)
Davis, Danny
DeFazio

DeGette
DeLaney
DeLauro
DelBene
Demings
DeSaulnier
Deutch
Dingell
Doggett
Doyle, Michael
F.

Ellison
Engel
Esch
Espallat
Esty (CT)
Evans
Foster
Frankel (FL)
Fudge

Bishop (UT)
Bridenstine
Brooks (AL)

Gabbard
Gallego
Garamendi
Gomez
Gonzalez (TX)
Gottheimer
Green, Al
Green, Gene
Grijalva
Gutiérrez
Hanabusa
Hastings
Heck
Higgins (NY)
Himes

Hoyer
Huffman
Jackson Lee
Jayapal
Jeffries
Johnson (GA)
Johnson, E. B.
Jones
Kaptur
Keating
Kelly (IL)
Khanna
Kihuen
Kildee
Kilmer
Kind

Krishnamoorthi
Kuster (NH)
Langevin
Larsen (WA)
Larson (CT)
Lawrence
Lawson (FL)
Lee
Levin
Lewis (GA)

Lieu, Ted
Lipinski
Loebuck
Lofgren
Lowenthal
Lowe
Lujan Grisham,
M.

Lujan, Ben Ray
Lynch
Maloney,
Carolyn B.
Maloney, Sean
Matsui
McCollum
McEachin
McGovern
McNerney

Meeke
Meng
Moore
Moulton
Murphy (FL)
Nadler

Neal
Nolan
Norcross
O'Halleran
O'Rourke
Pallone
Panetta
Pascarell
Payne
Pelosi
Perlmutter
Peters
Peterson
Pingree
Polis

Price (NC)
Quigley
Raskin
Rice (NY)
Richmond
Rosen
Roybal-Allard
Ruiz
Ruppersberger
Rush
Ryan (OH)
Sánchez
Sarbanes
Schakowsky
Schiff
Schneider

Schrader
Scott (VA)
Scott, David
Serrano
Sewell (AL)
Shea-Porter
Sherman
Sinema
Sires
Slaughter
Smith (WA)

Soto
Speier
Suozi
Swalwell (CA)
Takano
Thompson (CA)
Titus
Tonko
Torres
Tsongas
Vargas
Veasey
Vela

Velázquez
Visclosky
Walz
Wasserman
Schultz
Waters, Maxine
Watson Coleman
Welch
Wilson (FL)
Yarmuth

rollcall No. 696, “Yea” on rollcall No. 697, and “Yea” on rollcall No. 698.

ELECTING A MEMBER TO A CERTAIN STANDING COMMITTEE OF THE HOUSE OF REPRESENTATIVES

Mr. CROWLEY. Mr. Speaker, by direction of the Democratic Caucus, I offer a privileged resolution and ask for its immediate consideration.

The Clerk read the resolution, as follows

H. RES. 669

Resolved, That the following named Member be and is hereby elected to the following standing committee of the House of Representatives:

(1) COMMITTEE ON THE JUDICIARY.—Mrs. Demings.

The resolution was agreed to.

A motion to reconsider was laid on the table.

TAX CUTS AND JOBS ACT

Mr. BRADY of Texas. Mr. Speaker, pursuant to House Resolution 668, I call up the bill (H.R. 1) to provide for reconciliation pursuant to titles II and V of the concurrent resolution on the budget for fiscal year 2018, with the Senate amendment thereto, and ask for its immediate consideration.

The Clerk read the title of the bill.

The SPEAKER pro tempore (Mr. YODER). The Clerk will designate the Senate amendment.

Senate amendment:

Strike out all after the enacting clause and insert:

TITLE I

SEC. 11000. SHORT TITLE, ETC.

(a) AMENDMENT OF 1986 CODE.—Except as otherwise expressly provided, whenever in this title an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

Subtitle A—Individual Tax Reform

PART I—TAX RATE REFORM

SEC. 11001. MODIFICATION OF RATES.

(a) IN GENERAL.—Section 1 is amended by adding at the end the following new subsection:

“(j) MODIFICATIONS FOR TAXABLE YEARS 2018 THROUGH 2025.—

“(1) IN GENERAL.—In the case of a taxable year beginning after December 31, 2017, and before January 1, 2026—

“(A) subsection (i) shall not apply, and

“(B) this section (other than subsection (i)) shall be applied as provided in paragraphs (2) through (6).

“(2) RATE TABLES.—

“(A) MARRIED INDIVIDUALS FILING JOINT RETURNS AND SURVIVING SPOUSES.—The following table shall be applied in lieu of the table contained in subsection (a):

NOT VOTING—9

ANNOUNCEMENT BY THE SPEAKER PRO TEMPORE

The SPEAKER pro tempore (during the vote). There are 2 minutes remaining.

□ 1151

So the resolution was agreed to.

The result of the vote was announced as above recorded.

A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mr. RENACCI. Mr. Speaker, had I been present, I would have voted “Yea” on rollcall No. 694, “Yea” on rollcall No. 695, “Nay” on